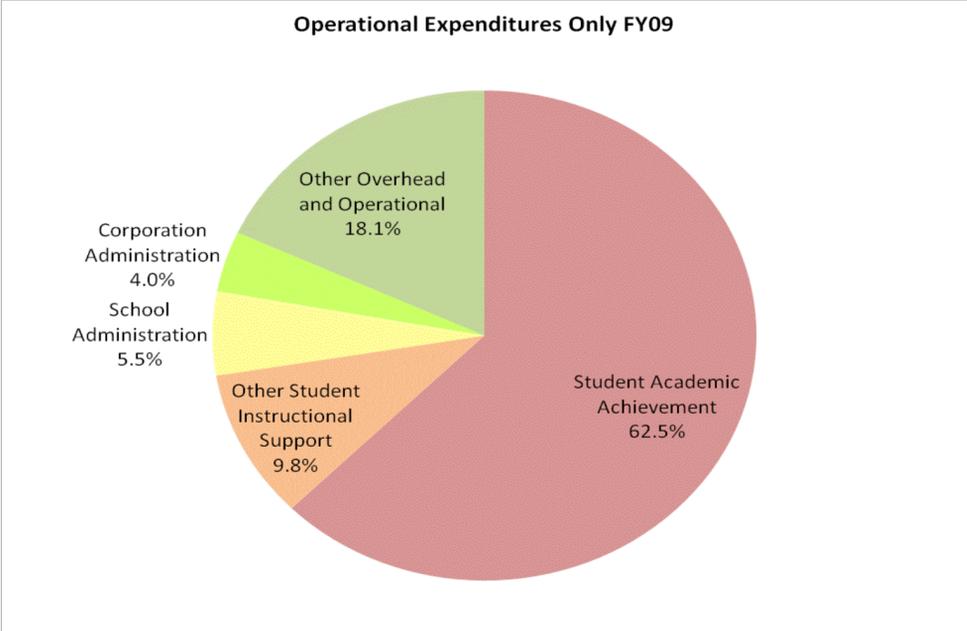
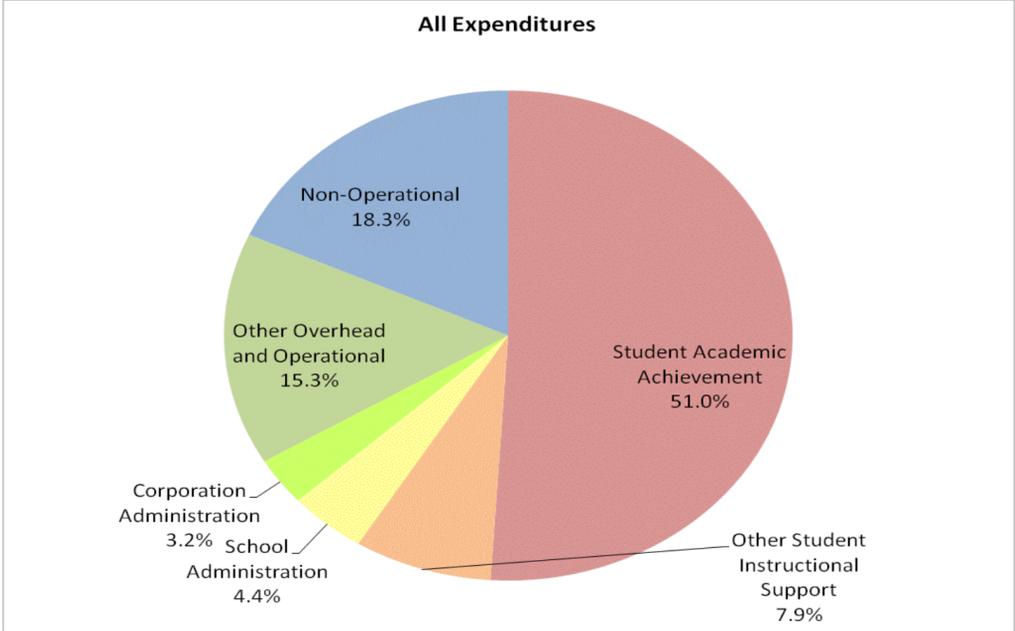


**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Community Schools of Frankfort (1170)**

Community Schools of Frankfort (1170)

| Student Instructional Category | FY 1999 | FY99 % of Total Exp | FY 2006 | FY06 % of Total Exp | FY 2008 | FY08 % of Total Exp | FY 2009 | FY09 % of Total Exp |
|--------------------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Student Academic Achievement | \$11,788,291 | 59.4% | \$15,615,013 | 52.6% | \$17,341,332 | 51.3% | \$17,839,591 | 51.0% |
| Student Instructional Support | \$1,761,665 | 8.9% | \$2,786,600 | 9.4% | \$3,609,958 | 10.7% | \$4,284,071 | 12.2% |
| Overhead and Operational | \$3,889,346 | 19.6% | \$5,714,495 | 19.3% | \$6,156,436 | 18.2% | \$6,471,806 | 18.5% |
| Nonoperational | \$2,406,505 | 12.1% | \$5,544,348 | 18.7% | \$6,675,401 | 19.8% | \$6,385,946 | 18.3% |
| Grand Total | \$19,845,808 | | \$29,660,455 | | \$33,783,126 | 18% | \$34,981,414 | |

| Student Instructional Expenditures (Academic Achievement plus Support) | FY1999 | FY2006 | FY2008 | FY2009 |
|--|--------|--------|--------|--------|
| | 68.3% | 62.0% | 62.0% | 63.2% |



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Community Schools of Frankfort (1170)

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2008 | FY 2009 | 10 Year Increase | 3 Year Increase | 1 Year Increase |
|---|---|---------------------|---------------------|---------------------|---------------------|------------------|-----------------|-----------------|
| Student Academic Achievement | | | | | | | | |
| | 11050 Regular Programs; Full Day Kindergarten | \$0 | \$73,260 | \$117,966 | \$120,816 | | 65% | 2% |
| | 11100 Regular Programs; Elementary | \$3,794,979 | \$4,337,393 | \$5,216,810 | \$5,972,918 | 57% | 38% | 14% |
| | 11200 Regular Programs; Middle/Junior High | \$1,739,399 | \$1,958,151 | \$2,476,915 | \$2,836,489 | 63% | 45% | 15% |
| | 11300 Regular Programs; High School | \$1,961,524 | \$2,101,509 | \$2,846,239 | \$3,091,561 | 58% | 47% | 9% |
| | 11350 Regular Programs; High School; Academic Honors Diploma | \$32,800 | \$0 | \$0 | \$0 | -100% | | |
| | 11355 Regular Programs; High School; Academic Honors High Ability Student Programs | \$0 | \$12,771 | \$28,185 | \$13,477 | | 6% | -52% |
| | 11450 Vocational Education; Consumer and Homemaking | \$103,429 | \$39,410 | \$94,742 | \$111,325 | 8% | 182% | 18% |
| | 11470 Vocational Education; Business Education | \$27,204 | \$44,244 | \$53,535 | \$65,653 | 141% | 48% | 23% |
| | 11480 Vocational Education; Industrial Education A | \$59,543 | \$53,639 | \$93,078 | \$101,062 | 70% | 88% | 9% |
| | 11590 Other Vocational Education Programs | \$1,514 | \$21,050 | \$4,968 | \$0 | -100% | -100% | -100% |
| | 11630 Regular Programs; Alternative Education Programs; High School | \$0 | \$10,371 | \$38,402 | \$51,103 | | 393% | 33% |
| | 12110 Gifted And Talented; Gifted and Talented | \$42,064 | \$62,251 | \$110,106 | \$117,387 | 179% | 89% | 7% |
| | 12210 Mental Disabilities; Mild Mental Disabilities | \$194,268 | \$352,072 | \$416,557 | \$460,224 | 137% | 31% | 10% |
| | 12220 Mental Disabilities; Moderate Mental Disabilities | \$207,178 | \$268,226 | \$394,366 | \$506,772 | 145% | 89% | 29% |
| | 12310 Physical Impairment; Orthopedic Impairment | \$37,334 | \$162,627 | \$75,561 | \$0 | -100% | -100% | -100% |
| | 12340 Physical Impairment; Hearing Impairment | \$24,319 | \$191,787 | \$53,693 | \$61,506 | 153% | -68% | 15% |
| | 12350 Physical Impairment; Homebound | \$7,945 | \$18,894 | \$9,278 | \$21,720 | 173% | 15% | 134% |
| | 12410 Emotional Disabilities; Emotional Disabilities; Full Time | \$0 | \$179,223 | \$363,359 | \$376,428 | | 110% | 4% |
| | 12510 Culturally Different; Communication Disorders | \$120,637 | \$190,090 | \$123,328 | \$50,285 | -58% | -74% | -59% |
| | 12520 Culturally Different; Compensatory | \$15,994 | \$397 | \$59,084 | \$10,465 | -35% | > 500% | -82% |
| | 12610 Learning Disability | \$457,995 | \$844,171 | \$1,001,696 | \$1,031,690 | 125% | 22% | 3% |
| | 12810 Special Education Preschool | \$114,574 | \$174,608 | \$283,743 | \$365,616 | 219% | 109% | 29% |
| | 12900 Other Special Programs | \$18,614 | \$49,133 | \$31,800 | \$34,597 | 86% | -30% | 9% |
| | 13100 Adult/Continuing Education Programs; Adult Basic Education | \$58,705 | \$84,982 | \$133,821 | \$117,662 | 100% | 38% | -12% |
| | 13300 Adult/Continuing Education Programs; Occupational Programs | \$0 | \$43,735 | \$6,934 | \$0 | | -100% | -100% |
| | 13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program | \$8,925 | \$169 | \$0 | \$0 | -100% | -100% | |
| | 14100 Summer School Programs; Elementary | \$112,703 | \$0 | \$0 | \$0 | -100% | | |
| | 14200 Summer School Programs; Middle/Junior High School | \$17,870 | \$0 | \$0 | \$0 | -100% | | |
| | 14300 Summer School Programs; High School | \$39,725 | \$32,466 | \$84,412 | \$37,811 | -5% | 16% | -55% |
| | 16100 Remediation Testing | \$144,154 | \$7,900 | \$0 | \$0 | -100% | -100% | |
| | 16200 Preventive Remediation | \$0 | \$286,094 | \$273,829 | \$255,690 | | -11% | -7% |
| | 17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share) | \$87,494 | \$48,425 | \$105,116 | \$110,729 | 27% | 129% | 5% |
| | 17400 Payments to Other Governmental Units Within State; Joint Services and Supply; Special Education | \$120,654 | \$164,039 | \$194,759 | \$219,653 | 82% | 34% | 13% |
| | 17500 Payments to Other Governmental Units Within State; Special Education; Interlocal Agreements | \$0 | \$0 | \$0 | \$960 | | | |
| | 17900 Payments to Other Governmental Units Within State; Other | \$0 | \$645 | \$41,437 | \$0 | | -100% | -100% |
| | 22110 Improvement of Instruction; Service Area Direction | \$9,896 | \$15,124 | \$4,938 | \$64,664 | > 500% | 328% | > 500% |
| | 22120 Improvement of Instruction; Instruction and Curriculum Development | \$36,980 | \$2,364 | \$1,088 | \$929 | -97% | -61% | -15% |
| | 22130 Improvement of Instruction; Instructional Staff Training | \$0 | \$210,183 | \$636,605 | \$469,519 | | 123% | -26% |
| | 22220 Library/Media Services; School Library | \$297,226 | \$327,037 | \$385,443 | \$403,530 | 36% | 23% | 5% |
| | 22230 Library/Media Services; Audiovisual | \$11,415 | \$490 | \$500 | \$500 | -96% | 2% | 0% |
| | 22240 Library/Media Services; Educational Television | \$1,282 | \$538 | \$810 | \$555 | -57% | 3% | -32% |
| | 22250 Library/Media Services; Computer Assisted Instruction Services | \$0 | \$0 | \$0 | \$202,206 | | | |
| | 25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs | \$168,395 | \$264,517 | \$63,370 | \$554,091 | 229% | 109% | > 500% |
| | 25540 Textbooks for Rent or Resale; Other Textbook Rental Service | \$2,059 | \$340 | \$0 | \$0 | -100% | -100% | |
| | 25560 Textbooks for Rent or Resale; Textbooks and Workbooks | \$0 | \$50,000 | \$0 | \$0 | | -100% | |
| | 26497 2007 Account Code - Teachers Retirement Fund | \$207,365 | \$700,574 | \$488,738 | \$0 | | | |
| Student Academic Achievement Total | | \$10,286,160 | \$13,384,899 | \$16,315,214 | \$17,839,591 | 73% | 33% | 9% |
| Student Instructional Support | | | | | | | | |
| | 21110 Attendance and Social Work Services; Service Area Direction | \$0 | \$0 | \$103 | \$264 | | | 158% |
| | 21130 Attendance and Social Work Services; Social Work Services | \$550 | \$0 | \$409 | \$0 | -100% | | -100% |
| | 21210 Guidance Services; Service Area Direction | \$0 | \$0 | \$1,000 | \$0 | | | -100% |
| | 21220 Guidance Services; Counseling Services | \$358,610 | \$403,607 | \$496,805 | \$608,622 | 70% | 51% | 23% |
| | 21230 Guidance Services; Appraisal Services | \$0 | \$0 | \$0 | \$2,845 | | | |
| | 21290 Guidance Services; Other Guidance Services | \$5,538 | \$472 | \$0 | \$0 | -100% | -100% | |
| | 21320 Health Services; Medical Services | \$0 | \$3,398 | \$3,444 | \$1,088 | | -68% | -68% |
| | 21330 Health Services; Dental Services | \$0 | \$4,125 | \$203 | \$0 | | -100% | -100% |
| | 21340 Health Services; Nurse Services | \$111,696 | \$197,177 | \$215,489 | \$294,067 | 163% | 49% | 36% |
| | 21390 Health Services; Other Health Services | \$12,411 | \$0 | \$0 | \$0 | -100% | | |
| | 21410 Psychological Services; Service Area Direction | \$0 | \$0 | \$0 | \$296,399 | | | |
| | 21420 Psychological Testing | \$140,758 | \$267,810 | \$444,839 | \$369,902 | 163% | 38% | -17% |
| | 21430 Psychological Counseling | \$0 | \$4,000 | \$10,710 | \$3,870 | | -3% | -64% |
| | 21520 Speech Pathology and Audiology Services; Speech Pathology Services | \$0 | \$0 | \$123,822 | \$282,093 | | | 128% |
| | 21620 Occupational Therapy, Related Services; Occupational Therapy Services | \$0 | \$0 | \$102,043 | \$147,651 | | | 45% |
| | 21720 Physical Therapy Services; Physical Therapy Services | \$0 | \$0 | \$84,176 | \$199,428 | | | 137% |
| | 21810 Special Education Administration; Service Area Direction | \$194,384 | \$280,412 | \$283,040 | \$280,440 | 44% | 0% | -1% |
| | 21890 Special Education Administration; Other Special Education Administration | \$0 | \$1,604 | \$125,046 | \$260,878 | | > 500% | 109% |
| | 24100 Office of The Principal | \$701,504 | \$1,193,306 | \$1,511,470 | \$1,535,516 | 119% | 29% | 2% |
| | 24900 Other Support Services, School Administration | \$8,450 | \$1,288 | \$2,780 | \$1,009 | -88% | -22% | -64% |

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Community Schools of Frankfort (1170)

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2008 | FY 2009 | 10 Year Increase | 3 Year Increase | 1 Year Increase |
|--|--|--------------------|--------------------|--------------------|--------------------|------------------|-----------------|-----------------|
| Student Instructional Support Total | | \$1,533,901 | \$2,357,199 | \$3,405,377 | \$4,284,071 | 179% | 82% | 26% |
| Overhead and Operational | | | | | | | | |
| | 23110 Board of Education; Service Area Direction | \$0 | \$18,291 | \$48,962 | \$66,665 | | 264% | 36% |
| | 23120 Board of Education; Service Area Assistants | \$30,690 | \$64,167 | \$41,338 | \$2,930 | -90% | -95% | -93% |
| | 23150 Board of Education; Legal Services | \$799 | \$528 | \$0 | \$0 | -100% | -100% | |
| | 23160 Board of Education; Promotion Expenses | \$3,433 | \$2,275 | \$2,699 | \$1,608 | -53% | -29% | -40% |
| | 23210 Executive Administration; Office of The Superintendent | \$147,732 | \$329,555 | \$342,330 | \$284,934 | 93% | -14% | -17% |
| | 23220 Executive Administration; Community Relations | \$0 | \$50 | \$0 | \$0 | | -100% | |
| | 23290 Executive Administration; Other Executive Administration Services | \$39,712 | \$21,081 | \$36,962 | \$62,954 | 59% | 199% | 70% |
| | 25110 Fiscal Services; Office of The Business Manager | \$44,693 | \$93,397 | \$102,973 | \$108,080 | 142% | 16% | 5% |
| | 25120 Fiscal Services; Service Area Direction | \$0 | \$0 | \$1,000 | \$0 | | | -100% |
| | 25160 Fiscal Services; Financial Accounting | \$123,934 | \$212,577 | \$229,140 | \$233,621 | 89% | 10% | 2% |
| | 25191 Other Fiscal Services; Refund of Revenue | \$5,241 | \$354 | \$642 | \$30,749 | 487% | > 500% | > 500% |
| | 25192 Other Fiscal Services; Petty Cash | \$250 | \$250 | \$1,250 | \$1,740 | > 500% | > 500% | 39% |
| | 25193 Other Fiscal Services; Printed Forms | \$4,951 | \$3,468 | \$6,747 | \$5,133 | 4% | 48% | -24% |
| | 25195 Other Fiscal Services; Bank Account Service Charge | \$0 | \$0 | \$0 | \$3,738 | | | |
| | 25199 Other Fiscal Services; Other | -\$50 | \$0 | \$0 | \$0 | | | |
| | 25400 Planning, Research, Development and Evaluation | \$2,360 | \$3,285 | \$10,067 | \$3,340 | 42% | 2% | -67% |
| | 25750 Personnel Services; Health Services | \$1,555 | \$1,121 | \$346 | \$945 | -39% | -16% | 173% |
| | 25810 Administrative Technology Services; Technology Services Supervision And Administration | \$0 | \$0 | \$165,283 | \$307,757 | | | 86% |
| | 25920 Ditch Assessments | \$0 | \$0 | \$0 | \$358 | | | |
| | 25990 Other Support Services, Central | \$587 | \$0 | \$0 | \$0 | -100% | | |
| | 26200 Operation and Maintenance of Plant Services; Maintenance of Buildings | \$1,518,859 | \$2,175,882 | \$2,610,116 | \$2,684,088 | 77% | 23% | 3% |
| | 26300 Operation and Maintenance of Plant Services; Maintenance of Grounds | \$2,265 | \$1,246 | \$49 | \$2,891 | 28% | 132% | > 500% |
| | 26400 Operation and Maintenance of Plant Services; Maintenance of Equipment | \$145,856 | \$176,323 | \$175,868 | \$147,064 | 1% | -17% | -16% |
| | 26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds | \$92 | \$1,276 | \$1,838 | \$0 | | | |
| | 26499 2007 Account Code - Other | \$0 | \$27,376 | \$1,800 | \$0 | | | |
| | 26500 Operation and Maintenance of Plant Services; Vehicle Maintenance (not buses) | \$6,941 | \$75,285 | \$32,908 | \$16,909 | 144% | -78% | -49% |
| | 26700 Operation and Maintenance of Plant Services; Insurance | \$52,444 | \$153,348 | \$107,987 | \$141,397 | 170% | -8% | 31% |
| | 27010 Student Transportation; Service Area Direction | \$38,709 | \$30,891 | \$35,526 | \$39,453 | 2% | 28% | 11% |
| | 27100 Student Transportation; Vehicle Operation | \$252,416 | \$370,630 | \$403,559 | \$496,724 | 97% | 34% | 23% |
| | 27200 Student Transportation; Monitoring Services | \$8,432 | \$7,884 | \$7,854 | \$3,528 | -58% | -55% | -55% |
| | 27300 Student Transportation; Vehicle Servicing and Maintenance | \$110,847 | \$236,288 | \$260,396 | \$250,047 | 126% | 6% | -4% |
| | 27400 Student Transportation; Purchase of School Buses | \$127,031 | \$177,752 | \$81,821 | \$270,467 | 113% | 52% | 231% |
| | 27500 Student Transportation; Insurance on Buses | \$26,303 | \$0 | \$0 | \$0 | -100% | | |
| | 27900 Student Transportation; Other Student Transportation Services | \$9,583 | \$0 | \$0 | \$0 | -100% | | |
| | 27910 Student Transportation; Bus Driver Training | \$0 | \$1,407 | \$1,065 | \$792 | | -44% | -26% |
| | 31100 Food Services Operations; Service Area Direction | \$31,465 | \$52,951 | \$74,129 | \$87,846 | 179% | 66% | 19% |
| | 31200 Food Services Operations; Food Preparation and Dispensing | \$849,627 | \$998,544 | \$1,134,700 | \$1,215,044 | 43% | 22% | 7% |
| | 31900 Other Food Services | \$22,386 | \$25,828 | \$23,656 | \$1,004 | -96% | -96% | -96% |
| Overhead and Operational Total | | \$3,609,142 | \$5,263,309 | \$5,943,012 | \$6,471,806 | 79% | 23% | 9% |
| Nonoperational | | | | | | | | |
| | 33100 Community Service Operations; Direction of Community Services | \$195 | \$10,522 | \$10,614 | \$9,179 | > 500% | -13% | -14% |
| | 33200 Community Recreation | \$0 | \$32 | \$549 | \$0 | | -100% | -100% |
| | 33400 Athletic Coaches | \$206,294 | \$282,601 | \$319,647 | \$335,610 | 63% | 19% | 5% |
| | 33910 High School Band Uniforms | \$4,000 | \$2,096 | \$3,085 | \$4,234 | 6% | 102% | 37% |
| | 41000 Facilities Acquisition and Construction; Land Acquisition and Development | \$0 | \$382,926 | \$0 | \$0 | | -100% | |
| | 43000 Facilities Acquisition and Construction; Professional Services | \$0 | \$4,673 | \$3,433 | \$3,430 | | -27% | 0% |
| | 45100 Building Acquisition, Construction and Improvements | \$106,618 | \$2,063,539 | \$1,818,997 | \$478,623 | 349% | -77% | -74% |
| | 45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts | \$0 | \$122,389 | \$122,389 | \$122,389 | | 0% | 0% |
| | 45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment | \$4,520 | \$7,200 | \$15,714 | \$11,400 | 152% | 58% | -27% |
| | 47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment | \$101,491 | \$455,811 | \$807,779 | \$1,139,216 | > 500% | 150% | 41% |
| | 49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction | \$11,216 | \$14,260 | \$28,971 | \$95,687 | > 500% | > 500% | 230% |
| | 51100 Debt Services; Principal on Debt; Bonds | \$0 | \$730,000 | \$801,065 | \$1,570,000 | | 115% | 96% |
| | 52100 Debt Services; Interest on Debt; Bonds | \$0 | \$458,123 | \$2,099,849 | \$2,045,803 | | 347% | -3% |
| | 53100 Debt Services; Lease Rental; Buildings ; Principal | \$934,236 | \$0 | \$0 | \$0 | -100% | | |
| | 53200 Debt Services; Lease Rental; Equipment ; Principal | \$0 | \$61,359 | \$0 | \$0 | | -100% | |
| | 54100 Veterans' Memorial Fund; Principal | \$14,105 | \$12,101 | \$0 | \$0 | -100% | -100% | |
| | 54200 Common School Fund; Principal | \$908,569 | \$874,302 | \$624,488 | \$570,375 | -37% | -35% | -9% |
| | 59100 Other Debt Services Obligations; Registrars Fee | \$79,684 | \$0 | \$0 | \$0 | -100% | | |
| | 60700 Nonprogramed Charges; Scholarships | \$1,088 | \$0 | \$0 | \$0 | -100% | | |
| Nonoperational Total | | \$2,372,015 | \$5,481,935 | \$6,656,579 | \$6,385,946 | 169% | 16% | -4% |
| Prorated By Fund | | | | | | | | |
| | 26491 2007 Account Code - PERF | \$146,196 | \$144,761 | \$82,488 | \$0 | | | |
| | 26492 2007 Account Code - Social Security | \$941,416 | \$1,150,264 | \$626,673 | \$0 | | | |
| | 26493 2007 Account Code - Workmen's Compensation | \$47,181 | \$72,774 | \$0 | \$0 | | | |
| | 26494 2007 Account Code - Group Insurance | \$753,687 | \$1,491,426 | \$733,005 | \$0 | | | |
| | 26496 2007 Account Code - Unemployment Compensation | \$3,740 | \$8,673 | \$4,854 | \$0 | | | |

**School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data
Community Schools of Frankfort (1170)**

| Student Instructional Category | Account | FY 1999 | FY 2006 | FY 2008 | FY 2009 10 Year Increase | 3 Year Increase | 1 Year Increase |
|--------------------------------|--|--------------------|--------------------|--------------------|--------------------------|-----------------|-----------------|
| | 26498 2007 Account Code - Severance / Early Retirement Pay | \$152,371 | \$305,214 | \$15,923 | \$0 | | |
| Prorated By Fund Total | | \$2,044,590 | \$3,173,113 | \$1,462,944 | \$0 | | |